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Certified Public Accountants

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August 23, 2011

**Via FedEx**

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Attn: Reports Analysis Division

Federal Election Commission

999 E Street NW

Washington, DC 20463

Re: Liberty & Prosperity PAC

FEC ID No.: C00492538

Ladies and Gentlemen:


Enclosed please find Form 3X, Report of Receipts and Disbursements, for the Mid-Year Report for the period January 24, 2011 through June 30, 2011 for the Liberty & Prosperity PAC, together with a copy of your letter dated August 16, 2011.

We respectfully request that you accept our late filing of this form as we were under the impression that when we filed our Statement of Organization and after speaking with representatives of the FEC regarding the filing requirements for a Leadership PAC, we didn't need to file a report yet as we were not registered for at least 6 months and we were not a registered multi-candidate committee. As of this date we have not yet received contributions from 51 contributors.

We appreciate your understanding in this matter and assure you that we will file all future forms and reports on a timely basis.

Kindly acknowledge receipt of this letter (with Form 3X) by signing the copy and returning same in the enclosed self-addressed stamped envelope provided for your convenience.

Respectfully submitted,

  
Warren J. Leshner  
Treasurer

WJL:mm

Enclosures

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